

WARREN COUNTY, ILLINOIS
ACCOUNTANTS' REPORT ON AUDITED
FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2005

WARREN COUNTY, ILLINOIS

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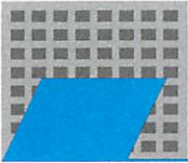
WARREN COUNTY, ILLINOIS

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Blucker, Kneer & Assoc., Ltd.
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Independent Auditors' Report

Members of the Warren County Board
Warren County, Illinois
Monmouth, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Warren County, Illinois, as of and for the year ended November 30, 2005, which collectively comprise Warren County, Illinois basic financial statements as listed in the table of contents. These financial statements are the responsibility of Warren County, Illinois, management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Warren County, Illinois, as of November 30, 2005, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2006, on our consideration of the Warren County, Illinois internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

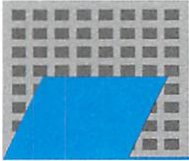
The management's discussion and analysis on pages 4 through 4.6, and budgetary comparison schedules and supplementary pension information on pages 25 through 31, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Warren County, Illinois basic financial statements. The combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statement taken as a whole.



Certified Public Accountants

Galesburg, Illinois
January 20, 2006



Blucker, Kneer & Assoc., Ltd.
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Trustees
Warren County, Illinois
Monmouth, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Warren County, Illinois, as of and for the year ended November 30, 2005, which collectively comprise the Warren County, Illinois' basic financial statements and have issued our report thereon dated January 20, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Warren County, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Warren County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, Board of Trustees, and federal awarding agencies and pass-through entities, is not intended to be, and should not be used by anyone other than these specified parties.

Galesburg, Illinois
January 20, 2006

Blucker, Kneer & Assoc., Ltd.
Certified Public Accountants

WARREN COUNTY BOARD

100 WEST BROADWAY — MONMOUTH, ILLINOIS 61462-1797
TELEPHONE 309/734-8592

MANAGEMENT'S DISCUSSION AND ANALYSIS

The discussion and analysis of the Warren County, Illinois' financial performance provides an overview of the County's financial activities for the fiscal year ended November 30, 2005. The MD&A should be read in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2005 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2005, by \$6,926,072 (net assets). Of this amount \$4,293,683 (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$266,948 is restricted for specific purposes (restricted net assets) and \$2,365,441 is invested in capital assets.
- The County's total net assets this fiscal year increased \$358,095 over the previous year, which represents a 5.5% increase from 2004.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$4,560,631. Of this amount, \$4,293,683 (unreserved fund balance) is available for spending on County purposes.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$574,874 or 20.7% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statement, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

The Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payables and receivables.

The *statement of net assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. Increases or decreases in net assets contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned by unused vacation leave).

The County-wide financial statements can be found on pages 5 and 6 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities, or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statement. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows* of spendable resources, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because of the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *government fund and governmental activities*.

The County maintains thirty-two individual governmental funds (excluding fiduciary funds), thirty-one special revenue funds and the General Fund. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, County Highway Fund, and Special Bridge Fund which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The governmental fund financial statements can be found on pages 7 – 10 of this report.

Fiduciary fund. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations.

The fiduciary fund financial statement can be found on page 11 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The Notes to the Financial Statements can be found on pages 12 – 24 of this report.

Required Supplementary Information is presented concerning the County's General Fund, Special Bridge Fund, County Highway Fund and Highway Matching Fund budgetary schedules, the IMRF (Illinois Municipal Retirement Fund- non Sheriff's Law Enforcement Personnel), and SLEP (Sheriff's Law Enforcement Personnel) pension schedules. The County adopts an annual appropriated budget during the year for General Fund, Special Bridge Fund, County Highway Fund, and Highway Matching Fund. A budgetary comparison schedule has been provided to for these funds to demonstrate compliance with this budget. The IMRF and SLEP pension schedules have been provided to present IMRF's progress in funding its obligation to provide pension benefits to County employees.

Required supplementary information can be found on pages 25 – 31 of this report.

Combining and individual fund statement and schedules referred to earlier provide information for major and nonmajor governmental funds are presented immediately following the required supplementary information.

Combining and individual fund statements and schedules can be found on pages 32 – 63 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Assets. The following table reflects the condensed statement of net assets. As noted earlier, net asset may over time serve as a useful indicator to the County's financial position. The County's combined net assets are \$6,926,072 an increase of \$373,320 over the previous year. The growth is mainly due to an increase in capital assets, specifically infrastructure and equipment.

Current and other assets consist mainly of cash, investments, intergovernmental receivables (sales tax, income tax, etc.), interest receivable and prepaid items. Current and other assets decreased because cash and investment balances in some transportation fund were spent on highway and bridge projects.

Capital assets include land and land improvements, buildings and improvements, fixtures and equipment and highway infrastructure such as roads and bridges. Changes in capital assets will be discussed below in the Capital Asset section.

COUNTY'S NET ASSETS			
For the Fiscal Year ending November 30,			
	Governmental Activities		
	2005	2004	Variance%
Current and other assets	\$ 4,798,344	\$ 5,162,193	-7.0%
Capital assets (net of depreciation)	2,365,441	1,684,287	40.4%
Total assets	\$ 7,163,785	\$ 6,846,480	4.6%
Current and other liabilities	\$ 237,713	\$ 278,503	-14.6%
Net assets:			
Invested in capital assets	\$ 2,365,441	\$ 1,684,287	40.4%
Restricted	266,948	226,479	17.9%
Unrestricted	4,293,683	4,657,211	-7.8%
Total net assets	\$ 6,926,072	\$ 6,567,977	5.5%

The Statement of Net Assets can be found on page 5 of this report.

Change in Net Assets. The following table reflects the County's change in net assets. Information from this table is found in the statement of activities. Information regarding revenues and expenditures /expenses will be discussed in the Governmental Activities section below.

COUNTY'S CHANGE IN NET ASSETS
For the Fiscal Years ending November 30

	<u>2005</u>	<u>2004</u>	<u>Variance%</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 1,072,463	\$ 1,234,922	-13.2%
Operating grants and contributions	179,039	411,378	-56.5%
Capital grants and contributions	491,186	89,382	449.5%
General revenues:			
Property taxes	1,958,982	1,937,368	1.1%
Other taxes	1,686,425	1,852,303	-9.0%
Other revenues	80,337	126,009	-36.2%
Interest income	106,210	83,297	27.5%
Total revenues	<u>\$ 5,574,642</u>	<u>\$ 5,734,659</u>	<u>-2.8%</u>
Expenses:			
General government	\$ 1,803,144	\$ 1,836,123	-1.8%
Public safety	541,574	506,434	6.9%
Judiciary and legal	618,671	580,746	6.5%
Corrections	483,541	448,672	7.8%
Transporation	1,324,985	1,092,149	21.3%
Social services	444,632	577,437	-23.0%
Total expenses	<u>\$ 5,216,547</u>	<u>\$ 5,041,561</u>	<u>3.5%</u>
Change in net assets	<u>\$ 358,095</u>	<u>\$ 693,098</u>	<u>-48.3%</u>
Net assets--beginning	<u>6,567,977</u>	<u>5,874,879</u>	<u>11.8%</u>
Net assets--ending	<u>\$ 6,926,072</u>	<u>\$ 6,567,977</u>	<u>5.5%</u>

The Statement of Activities can be found on page 6 of this report.

FINANCIAL ANALYSIS OF GOVERNMENT FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's fiscal management and accountability.

Governmental funds. The general government functions are reported in the General and Special Revenue Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Revenues. The most significant revenue sources for all governmental funds during fiscal year 2005 continue to be property taxes and intergovernmental sources. Property taxes increased \$21,614 over fiscal year 2004. The \$152,987 decrease in fees and fines is due to County Highway Fund fees decreasing \$194,664 over fiscal year 2004, primarily from decreased non-county highway work fees. The \$7,114 decrease in license and permit is due to a decrease in zoning permits. The \$22,913 increase in interest is due to an increase in interest rate during the fiscal year 2005.

The following table presents the amount of revenues from various sources as well as increases or decreases from the prior year.

Governmental Funds--Revenues Classified by Source

	<u>FY 2005</u>	<u>FY 2004</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
<u>Revenues by Source</u>				
Property taxes	\$1,958,982	\$ 1,937,368	\$ 21,614	1.12%
Licenses and permits	3,652	10,766	(7,114)	-66.08%
Fees and fines	974,191	1,127,178	(152,987)	-13.57%
Rents	32,858	32,312	546	1.69%
Intergovernmental revenues	2,346,889	2,346,017	872	0.04%
Penalties and costs	52,562	97,029	(44,467)	-45.83%
Interest	106,210	83,297	22,913	27.51%
Miscellaneous	99,298	100,692	(1,394)	-1.38%
Total	<u>\$5,574,642</u>	<u>\$ 5,734,659</u>	<u>\$ (160,017)</u>	<u>-2.79%</u>

Expenditures. Personnel services remain the highest expenditure in County operations. Government services require personal services to provide both services and information to the citizens of the County. Benefit payments (pension, social security and health insurance) remain a significant portion of the total personnel services costs. Transportation expenditures decreased \$255,105 primarily due to highway matching fund bridge project in 2005 classify as infrastructure capital outlay. The decrease in social services is due to the reclassification of the Warren Achievement Center Fund to an Agency Fund type in 2005 and reclassification of Extension Education Fund expenditures from general government function to social services function. The change in capital assets is discussed in the capital asset section below.

The following table presents expenditures by function compared to prior year amounts.

Expenditures by Function--Governmental Funds

	<u>FY 2005</u>	<u>FY 2004</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
<u>Expenditures by Function</u>				
General government	\$1,773,511	\$ 1,812,248	\$ (38,737)	26.28%
Judiciary and legal	623,232	585,394	37,838	-21.06%
Public safety	526,331	488,692	37,639	-15.41%
Transportation	1,265,128	1,520,233	(255,105)	28.89%
Corrections	483,541	448,672	34,869	73.38%
Social services	444,632	577,437	(132,805)	-33.92%
Capital outlays	781,326	124,059	657,267	100.00%
Total	<u>\$5,897,701</u>	<u>\$ 5,556,735</u>	<u>\$ 340,966</u>	<u>9.68%</u>

BUDGETARY HIGHLIGHTS

Budget and actual comparison schedules are provided in the Basic Financial Statements for the General Fund and all major special revenue funds. Budget and actual comparison schedules are also provided in the Combining and Individual Fund Statements and Schedules for all nonmajor funds with annually appropriated budgets. The budget and actual comparison schedules show the original adopted budgets, the final revised budget, actual results, and variance between the final budget and actual results for the general and major special revenue funds.

The General Fund budget comparison shows a \$322,072 increase in intergovernmental revenues due to the County under estimating the intergovernmental revenues for the fiscal year ended 2005. There were no other significant budget variances noted in the General Fund.

CAPITAL ASSET ADMINISTRATION

The County's investment in capital assets for its governmental as of November 30, 2005, totals \$2,365,441 (net of accumulated depreciation). This investment in capital assets includes land, infrastructure, buildings and improvements, machinery and equipment, and vehicles. The County has not retroactively restated infrastructure assets acquired prior to December 31, 2003.

Capital assets, net of accumulated depreciation, increased \$681,154 in 2005. The increase is primarily attributable to the completion of the Cork Street Bridge (\$489,861) and Smithshire Bridge (\$169,833) infrastructure projects. In addition, the Highway Department purchased dump truck for \$97,700 during the fiscal year 2005.

	Capital Assets		
	<u>2005</u>	<u>2004</u>	<u>Variance</u>
Land	\$ 233,152	\$ 233,152	\$ -
Infrastructure-roads and bridges	1,107,842	468,383	639,459
Building and improvements	600,332	602,454	(2,122)
Machinery and equipment	238,898	283,212	(44,314)
Vehicles	185,218	97,086	88,132
Total	<u>\$ 2,365,442</u>	<u>\$ 1,684,287</u>	<u>\$ 681,155</u>

Additional information on the County's capital assets can be found in Note 9 of this report.

CURRENT ISSUES

Concern over the shared revenue trends from the State of Illinois for sales tax, income tax and motor fuel tax continue to complicate funding of vital services. This is compounded with the increase in personal exemptions on real estate and the continued devaluation in farm land.

On going union negotiations could significantly impact this years wage cost. Health insurance renewal costs and future retirement costs are also a concern

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the County Treasurer at 100 West Broadway, Monmouth, Illinois 61462.

WARREN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2005

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 4,544,729
Interest receivable	2,690
Due from other governments	250,925
Capital assets:	
Land	233,152
Buildings and improvements	712,252
Equipment	672,444
Infrastructure	1,130,694
Less: accumulated depreciation	<u>(383,101)</u>
Total assets	<u>\$ 7,163,785</u>
 LIABILITIES	
Accounts payable	\$ 97,029
Accrued wages	55,112
Other liabilities	<u>85,572</u>
Total liabilities	<u>\$ 237,713</u>
 NET ASSETS	
Invested in capital assets	\$ 2,365,441
Restricted for permanent fund:	
Nonexpendable	266,948
Unrestricted	<u>4,293,683</u>
Total net assets	<u><u>\$ 6,926,072</u></u>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

Year ended November 30, 2005

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 1,803,144	\$ 272,232	\$ 37,239	\$ -	\$ (1,493,673)
Public safety	541,574	98,087	46,648	-	(396,839)
Judiciary and legal	618,671	395,799	95,152	-	(127,720)
Corrections	483,541	19,924	-	-	(463,617)
Transportation	1,324,985	286,421	-	491,186	(547,378)
Social services	444,632	-	-	-	(444,632)
Total governmental activities	\$ 5,216,547	\$ 1,072,463	\$ 179,039	\$ 491,186	\$ (3,473,859)
General revenues:					
Taxes:					
Property taxes					\$ 1,958,982
Income taxes					466,327
Sales and use taxes					577,800
Motor fuel taxes					477,505
Replacement taxes					156,492
Other taxes					8,301
Interest income					106,210
Other general revenues					80,337
Total general revenues					<u>\$ 3,831,954</u>
Changes in net assets					\$ 358,095
Net Assets, beginning					<u>6,567,977</u>
Net Assets, ending					<u>\$ 6,926,072</u>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

November 30, 2005

ASSETS	General Fund	Special Bridge Fund	County Highway Fund	Highway Matching Fund	Other Governmental Funds	Total Governmental Funds
Cash and investments	\$ 532,524	\$ 741,809	\$ 120,110	\$ 368,701	\$ 2,781,585	\$ 4,544,729
Interest receivable	234	477	77	237	1,665	2,690
Due from other governments	218,641	-	-	-	32,284	250,925
Due from other funds	-	-	-	-	9,818	9,818
Total assets	\$ 751,399	\$ 742,286	\$ 120,187	\$ 368,938	\$ 2,825,352	\$ 4,808,162
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 44,240	\$ 17,839	\$ 12,934	\$ -	\$ 22,016	\$ 97,029
Accrued wages	36,895	-	9,835	-	8,382	55,112
Due to other funds	9,818	-	-	-	-	9,818
Other liabilities	85,572	-	-	-	-	85,572
Total liabilities	\$ 176,525	\$ 17,839	\$ 22,769	\$ -	\$ 30,398	\$ 247,531
Fund balances:						
Reserved for:						
Permanent fund	\$ -	\$ -	\$ -	\$ -	\$ 266,948	\$ 266,948
Unreserved reported in:						
General fund	574,874	-	-	-	-	574,874
Special revenue funds	-	724,447	97,418	368,938	2,528,006	3,718,809
Total fund balance	\$ 574,874	\$ 724,447	\$ 97,418	\$ 368,938	\$ 2,794,954	\$ 4,560,631
Total liabilities and fund balance	\$ 751,399	\$ 742,286	\$ 120,187	\$ 368,938	\$ 2,825,352	\$ 4,808,162

The accompanying notes are part of the financial statements

WARREN COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS

November 30, 2005

Amounts reported for governmental activities in the
statement of net assets are different because:

Total fund balances for governmental funds	\$ 4,560,631
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	<u>2,365,441</u>
Net assets of governmental activities	<u>\$ 6,926,072</u>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

Year ended November 30, 2005

	General Fund	Special Bridge Fund	County Highway Fund	Highway Matching Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$ 565,209	\$ 105,400	\$ 209,876	\$ 105,401	\$ 973,096	\$ 1,958,982
Intergovernmental	1,378,198	-	-	491,186	477,505	2,346,889
Fees and fines	569,190	-	220,849	25,895	158,257	974,191
License and permits	3,652	-	-	-	-	3,652
Rents	32,858	-	-	-	-	32,858
Penalties and costs	52,562	-	-	-	-	52,562
Interest	10,761	21,718	3,044	9,558	61,129	106,210
Miscellaneous	51,575	3,985	27,631	-	16,107	99,298
Total revenues	\$ 2,664,005	\$ 131,103	\$ 461,400	\$ 632,040	\$ 1,686,094	\$ 5,574,642
Expenditures:						
Current:						
General government	\$ 1,180,365	\$ -	\$ -	\$ -	\$ 593,146	\$ 1,773,511
Public safety	492,055	-	-	-	34,276	526,331
Judiciary and legal	611,569	-	-	-	11,663	623,232
Corrections	472,805	-	-	-	10,736	483,541
Transportation	-	51,409	579,947	105,560	528,212	1,265,128
Social services	-	-	-	-	444,632	444,632
Capital outlay	18,487	169,833	97,700	489,861	5,445	781,326
Total expenditures	\$ 2,775,281	\$ 221,242	\$ 677,647	\$ 595,421	\$ 1,628,110	\$ 5,897,701
Revenues over (under) expenditures	\$ (111,276)	\$ (90,139)	\$ (216,247)	\$ 36,619	\$ 57,984	\$ (323,059)
Fund balances, beginning	686,150	814,586	313,665	332,319	2,736,970	4,883,690
Fund balances, ending	<u>\$ 574,874</u>	<u>\$ 724,447</u>	<u>\$ 97,418</u>	<u>\$ 368,938</u>	<u>\$ 2,794,954</u>	<u>\$ 4,560,631</u>

The accompanying notes are part of the financial statements

WARREN COUNTY, ILLINOIS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year ended November 30, 2005

Amounts reported for governmental activities in the statement
of activities are different because:

Net change in fund balances - total governmental funds \$ (323,059)

Governmental funds report capital outlays as expenditures. However, in
the statement of activities the cost of those assets is allocated over the
estimated useful lives and reported as depreciation expense. This is the
amount by which capital outlays (\$788,471) exceeded depreciation
(\$107,317) in the current period.

681,154

Change in net assets of governmental activities

\$ 358,095

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET ASSETS

November 30, 2005

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 1,114,573
Interest receivable	2,469
Due from other governments	<u>97,770</u>
Total assets	<u><u>\$ 1,214,812</u></u>
LIABILITIES	
Due to others	<u>\$ 1,214,812</u>
Total liabilities	<u><u>\$ 1,214,812</u></u>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2005

Note 1 - Summary of Significant Accounting Policies

Warren County, Illinois (the "County") is a political subdivision of the State of Illinois. The County's powers are exercised through a board of supervisors, which is the governing body of the County. The County provides a broad range of services as authorized by statutes of the State of Illinois: general government (e.g. tax collection), judicial (e.g. courts, juries, district attorney, etc), public safety (e.g. sheriff, etc.), highways, road and bridges, correction (e.g. jail, adult and juvenile probation, etc.), and social services (assistance to indigents, ambulance service, mental health, etc.). The primary function of the Board is to establish the various budgets for the County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments.

The accounting and reporting policies of the County reflected in the accompanying financial statements have been prepared in conformity with generally accepted accounting principles ("GAAP") as applicable to state and local governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of the more significant accounting policies.

A. Reporting Entity

The County has adopted the provisions of GASB No. 14, "The Financial Reporting Entity" under which these financial statements include all organizations, activities, functions, funds and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County. Pursuant to this criterion, no component units were identified for inclusion in the accompanying financial statements.

B. Basis of Presentation

The **governmental-wide financial statements** include the statement of net assets and the statements of activities. Government-wide statements report, except for the County fiduciary activity, information on all of the activities of the County. The effect of interfund transfers has been removed from the government-wide statements. Governmental activities are supported mainly by taxes and intergovernmental revenues. The statement of activities reflects the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each government function is self-financing or draws from the general revenues of the County.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2005

Note 1 - Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

Separate **fund financial statements** are provided for governmental funds and fiduciary funds even though the later are excluded from the government-wide financial statements. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise it assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The emphasis of fund financial statements is on major governmental funds. The General Fund, Special Bridge Fund, Highway Matching Fund, and County Highway Fund meet criteria as **major governmental funds**. All remaining governmental funds are aggregated and presented as nonmajor funds. The combined amounts for these funds are reflected in a single column in the fund financial statements. Detailed combining statements for nonmajor funds are presented in the supplementary information section.

C. Measurement Focus and Basis of Accounting

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or noncurrent) are included on the balance sheet and the operating statements present increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

The County has reported three categories of program revenues in the statement of activities (1) charges for services, (2) program-specific operating grants and contributions, and (3) program-specific capital grants and contributions. Program revenues are derived directly from the program itself or from external sources, such as the State of Illinois; they reduce the net cost of each function to be financed from the County's general revenues. For identifying the function to which program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is the function to which the revenues are restricted.

Eliminations have been made in the statement of net assets to remove the "gross-up" effect on assets and liabilities within the governmental activities column for amounts reported in the individual funds as interfund receivables and payables and advances. Similarly, transfers between funds have been eliminated in the statement of activities except for services provided and used. Amounts reported in governmental as receivable from or payable to fiduciary funds have been reclassified in the statement of net assets as accounts receivable or payable to external parties.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2005

Note 1 – Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, however debt expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the County's policy to apply restricted resources first, then unrestricted resources as needed.

Differences occur from the manner in which the governmental activities and the county-wide financial statements are prepared due to the inclusion of capital assets. Governmental fund statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the county-wide statements and the statements for governmental funds.

The County reports the following major governmental funds:

The **General Fund** is the government's primary operating fund and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

The **Special Bridge Fund** accounts for property taxes and other revenues to be used for County bridge maintenance.

The **Highway Matching Fund** accounts for revenues to be used for County highway and bridge projects.

The **County Highway Fund** accounts for property taxes and other revenues to be used for County highway maintenance.

Fiduciary Funds: The County's fiduciary funds are Agency Funds. Agency Funds are used to account for assets – almost exclusively cash and investments – held by the County in a trustee capacity or as an agent for other governmental units, private organizations and /or individuals. A majority of agency funds are maintained for fiduciary functions of the Circuit Clerk, Judicial, Sheriff, and Collector's Offices.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2005

Note 1 - Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Governmental Funds: In addition to the general fund type mentioned above. The County uses the following governmental fund types:

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action.

Permanent Fund: The County's permanent fund, the Working Cash Fund, accounts for resources that are legally restricted to the extent that only the earnings, not principal, may be used for purposes that support the County.

D. Budgetary Data

The County follows the following procedures in establishing the budgetary data reflected in the combined financial statements. (1) At a regular or special call meeting of the County Board in October or early November, the County Treasurer submits a proposed budget for the fiscal year commencing on the following December 1. The budget includes proposed expenditures and the means of financing them. (2) The budget is available for public inspection for at least 15 days prior to passage by the County Board. (3) During October or early November, the budget is legally enacted through passage of an appropriation ordinance. (4) Transfers of budgeted amounts between departments or among funds, or any budget increases by means of emergency or supplemental appropriations, require approval of the County Board. The legal level of budgetary control on which expenditures may not exceed appropriations is the total department level for the General Fund and the total fund level for the other funds. Budgets were adopted for all governmental funds except the Law Library Fund and Working Cash Fund. Additionally, the County budgets the activity of the Township Motor Fuel Tax Fund, Township Bridge Fund, STD Testing Fund and Indemnity Fund. (4) Unexpended appropriations lapse at the end of each fiscal year and encumbrance accounting is not in use. (5) Budgets are adopted on the cash basis of accounting. (6) The fiscal year 2005 budget was passed by resolution on November 17, 2004. The appropriation ordinance establishes the County's legal spending limit.

E. Assets, Liabilities and Net Assets or Equity

1. Cash and Equivalents

Cash and equivalents are composed of cash on hand, checking accounts, savings accounts and certificates of deposit with original maturities of three months or less.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2005

Note 1 - Summary of Significant Accounting Policies (Continued)

E. Assets, Liabilities and Net Assets or Equity (Continued)

2 Investments

The County's investments represent amounts invested in money market accounts and certificates of deposits with original maturities of more than three months. The County's Treasurer pools certain cash and investments of the County, excluding those funds accounted by separate officials and those funds required or benefiting by separate investment. This gives the County the ability to maximize its yield on the short-term investment of cash. Interest earned on pooled investments is allocated monthly to the participating funds based on a pro rata share if units owned by that fund to the total units outstanding.

3 Interfund Borrowing

During the course of operations, transactions occur between individual funds for goods or services rendered. Those short-term payables and receivables are classified as "due from other funds" or "due to other funds" on the Governmental Fund balance sheets.

4. Capital Assets

Capital assets, which include land, building and improvements, equipment and infrastructure assets (e.g. roads and bridges) are reported in the government-wide financial statements. Capital assets are defined by the County's capitalization policy. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Capital assets except land and construction in progress are depreciated using the straight-line method over the following estimated useful lives.

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20 - 50
Roadways, bridges and culverts	15 - 50
Traffic signal and signage	10 - 20
General equipment	7 -10
Vehicles	5
Computer equipment	5

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2005

Note 1 - Summary of Significant Accounting Policies (Continued)

E. Assets, Liabilities and Net Assets or Equity (Continued)

5. Compensated Absences

The County provides vacation and sick leave benefits for its employees. Employees accumulate vacation leave based on the number of years of service. Unused vacation leave must be used prior to the employee anniversary date. As of November 31, 2005 there were no material amounts of vacation payable. Sick leave is accumulated at the rate of one and half days per month and may not accumulate more than 60 sick days. Sick days do not vest.

6. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose.

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets consist of capital assets, net of accumulated depreciation. Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

7. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 – Cash and Investments

Statutes authorize the County to make deposits and investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to purchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds

The County's cash and investments are classified into deposits and investments and other, based upon their nature. Within each classification, the balances are further categorized by the risk of element assumed as described below:

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2005

Note 2 – Cash and Investments (Continued)

Deposits

As of November 30, 2005, the carrying amounts of the County's bank deposits were \$3,402,158 and the respective bank balances were \$5,581,701. The bank balance in financial institutions is categorized as follows:

	<u>Bank Balance</u>	<u>1</u>	<u>Category 2</u>	<u>3</u>	<u>Carrying Amount</u>
Deposits	<u>\$ 5,581,701</u>	<u>\$ 614,498</u>	<u>\$ 4,967,203</u>	<u>\$ -</u>	<u>\$ 3,402,158</u>

The three preceding risk description categories are defined as follows:

<u>Category</u>	<u>Description</u>
1	Securities that are insured or registered or the securities are held by the County or its agent in the County's name.
2	Uninsured and unregistered, with the securities held by the counterparty's trust department or agent in the County's name.
3	Uninsured and unregistered, with the securities held by the counterparty, or by its trust department or agent but not in the County's name.

Investments

At November 30, 2005, the County has \$2,257,054 on deposit with the Illinois Funds – Money Market Fund. The Comptroller and the State of Illinois regulate these deposits.

Other Cash:

The County also had \$90 of cash on hand at November 30, 2005.

Reconciliation of notes to financial statements:

Cash - book value of deposits per note above	\$ 3,402,158
Investments - Illinois Funds per note above	2,257,054
Cash on hand - per note above	90
Total	<u>\$ 5,659,302</u>
Cash and investments per Statement of Net Assets	\$ 4,544,729
Cash and investments per Statement of Fiduciary Net Assets	1,114,573
Total	<u>\$ 5,659,302</u>

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2005

Note 3 – Property Taxes

The property taxes representing the 2004 tax levy amounts have been collected and distributed as of November 30, 2005. Distributions of the 2004 levy to the County funds and other taxing bodies were made on July 1, 2005 and September 9, 2005, with the third and final distribution made on November 19, 2005. Property taxes are due and collectible in June and September of the fiscal year following the December 31 tax levy. Property taxes for the 2004 tax levy attach as an enforceable lien on January 1, 2004, on property values assessed as of the same date. Delinquent property taxes are recognized as revenue only as they are collected.

Note 4—Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2005:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Nonmajor governmental funds	General fund	\$ 9,818

Note 5--Budgets, Over-expenditures, and Deficits

Certain funds of the County had expenditures for the year ended November 30, 2005, which were in excess of the appropriations. These funds and the amount of the over-expenditures are as follows:

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Over expenditure</u>
County Motor Fuel Tax	\$ 455,000	\$ 523,710	\$ (68,710)
Matching Tax Fund	320,000	613,753	(293,753)
County Highway Fund	651,800	660,799	(8,999)
Special Bridge Fund	173,000	203,433	(30,433)
Animal Control Fund	31,930	33,293	(1,363)
Workmans Compensation Ins. Fund	94,000	100,962	(6,962)
Unemployment Tax Fund	12,500	12,950	(450)
Probation Services Fund	10,000	10,736	(736)
Township MFT Fund	1,108,000	1,199,004	(91,004)
	<u>\$ 2,856,230</u>	<u>\$ 3,358,640</u>	<u>\$ (502,410)</u>

As of November 30, 2005, no deficit was reported in the fund balance of an individual fund.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2005

Note 6--Operating Leases

As of November 30, 2005, the County has an operating lease for office equipment as follows:

<u>Lessor</u>	<u>Description</u>	<u>Lease Term</u>	<u>Monthly Rental Payment</u>	<u>Annual Rental Obligation</u>
Mantron, Inc.	Computer software	6/25/2003 to 6/24/2006	N/A	\$ 32,335

Note 7--Pension and Retirement Plan Commitments

A. Plan Description

The County's defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The member rate is established by state statute. County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2004 was 10.44% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2004 was 28 years.

For December 31, 2004, the County's **annual pension cost** of \$127,614 was equal to County's required and actual contributions. The required contribution was determined as part of the December 31, 2002 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The assumptions used for the 2004 actuarial valuation were based on the 1999-2001 experience study.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2005

Note 7 – Pension and Retirement Plan Commitments (Continued)

Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/04	\$ 127,614	100%	\$ -
12/31/03	107,707	100%	-
12/31/02	102,424	100%	-
12/31/01	127,053	100%	-
12/31/00	142,958	100%	-
12/31/99	153,603	100%	-
12/31/98	136,557	100%	-
12/31/97	125,348	100%	-
12/31/96	115,540	100%	-
12/31/95	99,165	100%	-

Note 8--Pension and Retirement Fund Commitments - Sheriff's Law Enforcement Personnel (SLEP)

A. Plan Description

The County's defined pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

B. Funding Policy

Employees participating in IMRF are required to contribute 6.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2004 was 6.77% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized an open basis). The amortization period at December 31, 2004, was 10 years.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2005

Note 8 – Pension and Retirement Fund Commitments – Sheriff’s Law Enforcement Personnel (SLEP)
(Continued)

For December 31, 2004, the County's **annual pension cost** of \$39,775 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2002 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the

market value of investments over a five-year period. The assumptions used for the 2004 actuarial valuation were based on the 1999-2001 experience study.

Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/04	\$ 39,775	100%	\$ -
12/31/03	20,219	100%	-
12/31/02	9,540	100%	-
12/31/01	10,671	100%	-
12/31/00	5,163	100%	-
12/31/99	13,642	100%	-
12/31/98	33,009	100%	-
12/31/97	29,497	100%	-
12/31/96	23,080	100%	-
12/31/95	16,524	100%	-

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2005

Note 9—Capital Assets

The following table summarizes the capital asset activity for the year ended November 31, 2005:

	Balance December 1, 2004	Increases	Decreases	Balance November 30, 2005
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 233,152	\$ -	\$ -	\$ 233,152
Capital assets being depreciated:				
Buildings and improvements	\$ 712,252	\$ -	\$ -	\$ 712,252
Machinery and equipment	543,667	128,777	-	672,444
Roadway and bridge improvements	471,000	659,694	-	1,130,694
Total capital assets being depreciated	<u>\$ 1,726,919</u>	<u>\$ 788,471</u>	<u>\$ -</u>	<u>\$ 2,515,390</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ (97,675)	\$ (14,245)	\$ -	\$ (111,920)
Machinery and equipment	(175,492)	(72,836)	-	(248,328)
Roadway and bridge improvements	(2,617)	(20,236)	-	(22,853)
Total accumulated depreciation	<u>\$ (275,784)</u>	<u>\$ (107,317)</u>	<u>\$ -</u>	<u>\$ (383,101)</u>
Total capital assets being depreciated, net	<u>\$ 1,451,135</u>	<u>\$ 681,154</u>	<u>\$ -</u>	<u>\$ 2,132,289</u>
Governmental activities capital assets, net	<u>\$ 1,684,287</u>	<u>\$ 681,154</u>	<u>\$ -</u>	<u>\$ 2,365,441</u>

Depreciation expense was charged to functions/programs as follows:

General government	\$ 29,633
Judicial and legal	2,584
Public safety	15,243
Transportation	59,857
	<u>\$ 107,317</u>

Note 10—Risk Management

The County is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses, natural disasters; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2005

Note 11—Contingent Liabilities

Property Tax Appeals

The County currently has various property tax appeals pending in front of the Property Tax Appeal Board. The outcome of these appeals is uncertain at this time. In the event the County does not prevail, property taxes collected from these property owners would need to be refunded.

Note 12—Commitments

The County enters into the various agreements in November, 2005, for services (election, animal control, general repair of county property, indigent and juvenile legal services, etc.) that cover the upcoming fiscal year ending November 30, 2006.

The County entered into a agreement with Galesburg Hospital Ambulance Service for providing ambulance services within the boundaries of the County. The term of the agreements is for the period December 1, 2001 through November 30, 2006. The annual fee for the first two years of the agreement is \$120,000, \$126,000 commencing the third year of the agreement and good faith negotiations on the amount for year four and five of the agreement. The County paid \$126,000 under the agreement for the year ended November 30, 2005.

REQUIRED SUPPLEMENTARY INFORMATION

WARREN COUNTY, ILLINOIS
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND

Year ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 575,000	\$ 575,000	\$ 565,209	\$ (9,791)
Intergovernmental	997,500	997,500	1,319,572	322,072
Fees and fines	591,954	591,954	604,628	12,674
License and permits	10,000	10,000	3,652	(6,348)
Rents	32,312	32,312	32,858	546
Penalties and costs	45,000	45,000	52,562	7,562
Interest	10,000	10,000	8,591	(1,409)
Miscellaneous	72,000	72,000	56,928	(15,072)
Total revenues	\$ 2,333,766	\$ 2,333,766	\$ 2,644,000	\$ 310,234
Expenditures:				
Current:				
General government	\$ 1,231,208	\$ 1,231,208	\$ 1,168,826	\$ 62,382
Public safety	488,612	488,612	497,700	(9,088)
Judiciary and legal	621,498	621,498	597,120	24,378
Corrections	541,992	541,992	470,864	71,128
Total expenditures	\$ 2,883,310	\$ 2,883,310	\$ 2,734,510	\$ 148,800
Revenues under expenditures	\$ (549,544)	\$ (549,544)	\$ (90,510)	\$ 459,034
Other financing sources (uses):				
Transfers in (out)	(8,000)	(8,000)	-	(8,000)
Revenues and other sources under expenditures and other uses	\$ (557,544)	\$ (557,544)	\$ (90,510)	\$ (467,034)
Fund balances, beginning			602,833	
Fund balances, ending			\$ 512,323	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			62,551	
Fund balance generally accepted accounting principles			\$ 574,874	

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE
 SPECIAL BRIDGE FUND

Year ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 110,000	\$ 110,000	\$ 105,400	\$ (4,600)
Interest	13,000	13,000	19,474	6,474
Miscellaneous	50,000	50,000	3,984	(46,016)
Total revenues	\$ 173,000	\$ 173,000	\$ 128,858	\$ (44,142)
Expenditures:				
Current:				
Transportation	\$ 173,000	\$ 173,000	\$ 203,433	\$ (30,433)
Revenues over (under) expenditures	\$ -	\$ -	\$ (74,575)	\$ (74,575)
Fund balances, beginning			810,443	
Fund balances, ending			\$ 735,868	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			(11,421)	
Fund balance generally accepted accounting principles			\$ 724,447	

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS
 REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE
 COUNTY HIGHWAY FUND

Year ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 220,000	\$ 220,000	\$ 209,876	\$ (10,124)
Fees and fines	210,000	210,000	220,849	10,849
Interest	2,500	2,500	3,538	1,038
Miscellaneous	20,900	20,900	27,631	6,731
Total revenues	\$ 453,400	\$ 453,400	\$ 461,894	\$ 8,494
Expenditures:				
Current:				
Transportation	\$ 651,800	\$ 651,800	\$ 660,799	\$ (8,999)
Revenues (under) expenditures	\$ (198,400)	\$ (198,400)	\$ (198,905)	\$ (505)
Fund balances, beginning			304,616	
Fund balances, ending			\$ 105,711	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			(8,293)	
Fund balance generally accepted accounting principles			<u>\$ 97,418</u>	

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS
 REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE
 HIGHWAY MATCHING FUND

Year ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 110,000	\$ 110,000	\$ 105,400	\$ (10,124)
Intergovernmental	-	-	491,186	
Fees and fines	-	-	25,895	10,849
Interest	5,000	5,000	8,195	1,038
Miscellaneous	205,000	205,000	-	6,731
Total revenues	\$ 320,000	\$ 320,000	\$ 630,676	\$ 8,494
Expenditures:				
Current:				
Transportation	\$ 320,000	\$ 320,000	\$ 613,753	\$ (8,999)
Revenues over (under) expenditures	\$ -	\$ -	\$ 16,923	\$ (505)
Fund balances, beginning			321,220	
Fund balances, ending			\$ 338,143	
Adjustments from budgetary basis to generally accepted accounting principles basis Accrual basis adjustments			30,795	
Fund balance generally accepted accounting principles			\$ 368,938	

The accompanying notes are part of the financial information.

WARREN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTAL INFORMATION

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)
SCHEDULE OF FUNDING PROGRESS

November 30, 2005

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Less Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/04	4,133,200	4,973,306	840,106	83.11%	1,222,354	68.73%
12/31/03	3,865,479	4,468,896	603,417	86.50%	1,134,950	53.17%
12/31/02	3,625,334	3,972,052	346,718	91.27%	1,108,488	31.28%
12/31/01	3,841,295	4,018,247	176,952	95.60%	1,128,354	15.68%
12/31/00	3,636,222	3,790,688	154,466	95.93%	1,099,677	14.05%
12/31/99	2,998,930	3,580,878	581,948	83.75%	1,010,547	57.59%
12/31/98	2,307,264	3,265,662	958,398	70.65%	944,380	101.48%
12/31/97	1,876,444	3,106,117	1,229,673	60.41%	865,703	142.04%
12/31/96	1,810,264	3,147,486	1,337,222	57.51%	858,029	155.85%
12/31/95	1,540,155	2,741,425	1,201,270	56.18%	781,009	153.81%

On a market value basis, the actuarial value of assets as of December 31, 2004 is \$4,143,803.
On a market basis, the funded ratio would be 83.32%.

*Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2004 are based on the 1999-2001 Experience Study.

The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For Regular members, fewer normal and early retirements are expected to occur.

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTAL INFORMATION

SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP)
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF FUNDING PROGRESS

November 30, 2005

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Less Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/04	2,180,721	1,962,010	(218,711)	111.15%	587,515	0.00%
12/31/03	1,994,030	1,688,095	(305,935)	118.12%	543,514	0.00%
12/31/02	1,864,240	1,519,900	(344,310)	122.66%	542,060	0.00%
12/31/01	2,125,532	1,634,313	(491,219)	130.06%	528,282	0.00%
12/31/00	1,988,663	1,457,010	(531,653)	136.49%	496,427	0.00%
12/31/99	1,741,837	1,305,702	(436,135)	133.40%	419,758	0.00%
12/31/98	1,748,359	1,243,727	(504,632)	140.57%	403,043	0.00%
12/31/97	1,533,369	1,230,236	(303,133)	124.68%	404,893	0.00%
12/31/96	1,388,504	1,129,569	(258,935)	122.92%	397,996	0.00%
12/31/95	1,232,544	906,370	(326,174)	135.99%	371,010	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2004 is \$2,184,889.
On a market basis, the funded ratio would be 111.36%.

*Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2004 are based on the 1999-2001 Experience Study.

The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For Regular members, fewer normal and early retirements are expected to occur.

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2005

Budgetary Information

The County Board adopts an annual budget appropriation ordinance in accordance with Chapter 55 of the Illinois Revised Statutes. The budget covers the fiscal year ending November 30 and is prepared on the cash basis of accounting. The budgets cover the General Fund, the Special Revenue Funds and certain Agency Funds. The required statements comparing budget and actual amounts for the governmental funds include adjustments for the differences between budgetary accounting basis and accounting principles generally accepted in the United States. After adopted, the budgeted appropriations may be transferred within the same fund by two-thirds vote or may be increased by two-thirds vote to meet an immediate emergency. During fiscal year 2005, the County Board did not approve any additional budgetary amounts or transfers.

The Budgetary Comparison Schedules included in the required supplementary information present a comparison of budgetary data to actual results of operations for the General Fund and other Major Special Revenue Funds, for which an annual budget is legally adopted.

SUPPLEMENTAL INFORMATION

WARREN COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

November 30, 2005

	Special Revenue Funds				
	Mental Health Fund	Illinois Municipal Retirement Fund	Geographic Information System Fund	County Motor Fuel Tax Fund	Extension Education Fund
ASSETS					
Cash	\$ 188,863	\$ 194,879	\$ 100,373	\$ 300,670	\$ -
Interest receivable	-	125	65	193	-
Due from other governments	-	-	-	32,284	-
Due from other funds	-	-	2,468	-	-
Total assets	<u>\$ 188,863</u>	<u>\$ 195,004</u>	<u>\$ 102,906</u>	<u>\$ 333,147</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 15,878	\$ -	\$ 475	\$ -
Accrued wages	-	-	616	6,977	-
Total liabilities	<u>\$ -</u>	<u>\$ 15,878</u>	<u>\$ 616</u>	<u>\$ 7,452</u>	<u>\$ -</u>
Fund balances:					
Unreserved	<u>\$ 188,863</u>	<u>\$ 179,126</u>	<u>\$ 102,290</u>	<u>\$ 325,695</u>	<u>\$ -</u>
Total liabilities and fund balances	<u>\$ 188,863</u>	<u>\$ 195,004</u>	<u>\$ 102,906</u>	<u>\$ 333,147</u>	<u>\$ -</u>

County Treasurer Automation Fund	Animal Control Fund	Maintenance & Child Support Fund	Tuber- culosis Fund	County Offices Fund	Court Document Storage Fund	Vital Records Fund
\$ 40,217	\$ 19,488	\$ 154,528	\$ 51,975	\$ 432,537	\$ 130,300	\$ 10,305
26	13	99	33	278	84	6
-	-	-	-	-	-	-
-	-	18	-	-	1,841	206
<u>\$ 40,243</u>	<u>\$ 19,501</u>	<u>\$ 154,645</u>	<u>\$ 52,008</u>	<u>\$ 432,815</u>	<u>\$ 132,225</u>	<u>\$ 10,517</u>
\$ 112	\$ 525	\$ -	\$ -	\$ 156	\$ -	\$ 108
-	665	-	-	-	124	-
<u>\$ 112</u>	<u>\$ 1,190</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156</u>	<u>\$ 124</u>	<u>\$ 108</u>
\$ 40,131	\$ 18,311	\$ 154,645	\$ 52,008	\$ 432,659	\$ 132,101	\$ 10,409
<u>\$ 40,243</u>	<u>\$ 19,501</u>	<u>\$ 154,645</u>	<u>\$ 52,008</u>	<u>\$ 432,815</u>	<u>\$ 132,225</u>	<u>\$ 10,517</u>

WARREN COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (Continued)

November 30, 2005

	Special Revenue Funds				
	Indigent Veterans Aid Fund	Civil Defense Disaster Relief Fund	Ambulance Service Fund	Court Automation Fund	County Clerk Document Conversion Fund
ASSETS					
Cash	\$ 92,450	\$ 4,061	\$ 64,310	\$ 187,069	\$ 16,487
Interest receivable	59	2	41	120	11
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	1,843	1,230
Total assets	<u>\$ 92,509</u>	<u>\$ 4,063</u>	<u>\$ 64,351</u>	<u>\$ 189,032</u>	<u>\$ 17,728</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,538	\$ -	\$ -	\$ -	\$ 1,890
Accrued wages	-	-	-	-	-
Total liabilities	<u>\$ 1,538</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,890</u>
Fund balances:					
Unreserved	\$ 90,971	\$ 4,063	\$ 64,351	\$ 189,032	\$ 15,838
Total liabilities and fund balances	<u>\$ 92,509</u>	<u>\$ 4,063</u>	<u>\$ 64,351</u>	<u>\$ 189,032</u>	<u>\$ 17,728</u>

<u>Tort Liability Fund</u>	<u>Worker's Compensation Fund</u>	<u>Social Security Fund</u>	<u>Unemployment Security Fund</u>	<u>Sheriff's State D.E.A. Fund</u>	<u>Sheriff's Federal D.E.A. Fund</u>	<u>State's Attorney Drug Forfeiture Fund</u>
\$ 174,963	\$ 92,240	\$ 72,403	\$ 82,271	\$ 19,987	\$ 8,797	\$ 3,859
113	59	47	53	13	6	2
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 175,076</u>	<u>\$ 92,299</u>	<u>\$ 72,450</u>	<u>\$ 82,324</u>	<u>\$ 20,000</u>	<u>\$ 8,803</u>	<u>\$ 3,861</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 175,076</u>	<u>\$ 92,299</u>	<u>\$ 72,450</u>	<u>\$ 82,324</u>	<u>\$ 20,000</u>	<u>\$ 8,803</u>	<u>\$ 3,861</u>
<u>\$ 175,076</u>	<u>\$ 92,299</u>	<u>\$ 72,450</u>	<u>\$ 82,324</u>	<u>\$ 20,000</u>	<u>\$ 8,803</u>	<u>\$ 3,861</u>

WARREN COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (Continued)

November 30, 2005

	Special Revenue Fund			Permanent Fund	Total Nonmajor Governmental Funds
	Law Library Fund	Probation Services Fund	Prisoner Medical Fund	Working Cash Fund	
ASSETS					
Cash	\$ 15,210	\$ -	\$ 56,566	\$ 266,777	\$ 2,781,585
Interest receivable	10	-	36	171	1,665
Due from other governments	-	-	-	-	32,284
Due from other funds	-	1,742	470	-	9,818
Total assets	<u>\$ 15,220</u>	<u>\$ 1,742</u>	<u>\$ 57,072</u>	<u>\$ 266,948</u>	<u>\$ 2,825,352</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,334	\$ -	\$ -	\$ -	\$ 22,016
Accrued wages	-	-	-	-	8,382
Total liabilities	<u>\$ 1,334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,398</u>
Fund balances:					
Unreserved	\$ 13,886	\$ 1,742	\$ 57,072	\$ 266,948	\$ 2,794,954
Total liabilities and fund balances	<u>\$ 15,220</u>	<u>\$ 1,742</u>	<u>\$ 57,072</u>	<u>\$ 266,948</u>	<u>\$ 2,825,352</u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2005

	Special Revenue Funds				
	Mental Health Fund	Illinois Municipal Retirement Fund	Geographic Information System Fund	County Motor Fuel Tax Fund	Extension Education Fund
Revenues:					
Property taxes	\$ 221,630	\$ 179,720	\$ -	\$ -	\$ 63,002
Fees and fines	-	-	35,236	-	-
Intergovernmental	-	-	-	477,505	-
Interest	624	4,238	2,156	8,119	-
Miscellaneous	-	877	-	8,986	-
Total revenues	\$ 222,254	\$ 184,835	\$ 37,392	\$ 494,610	\$ 63,002
Expenditures:					
Current:					
General government	\$ -	\$ 196,335	\$ 8,821	\$ -	\$ -
Public safety	-	-	-	-	-
Judiciary and legal	-	-	-	-	-
Corrections	-	-	-	-	-
Transportation	-	-	-	528,212	-
Social services	214,000	-	-	-	63,002
Capital outlay	-	-	-	-	-
Total expenditures	\$ 214,000	\$ 196,335	\$ 8,821	\$ 528,212	\$ 63,002
Excess (deficiency) of revenues over (under) expenditures	\$ 8,254	\$ (11,500)	\$ 28,571	\$ (33,602)	\$ -
Fund balances, beginning	180,609	190,626	73,719	359,297	-
Fund balances, ending	\$ 188,863	\$ 179,126	\$ 102,290	\$ 325,695	\$ -

County Treasurer Automation Fund	Animal Control Fund	Maintenance & Child Support Fund	Tuber- culosis Fund	County Offices Fund	Court Document Storage Fund	Vital Records Fund
\$ -	\$ -	\$ -	\$ 5,682	\$ -	\$ -	\$ -
3,951	34,544	9,425	-	-	19,050	3,586
-	-	-	-	-	-	-
1,038	495	4,147	1,333	11,689	3,376	261
-	-	-	-	4,752	-	-
<u>\$ 4,989</u>	<u>\$ 35,039</u>	<u>\$ 13,572</u>	<u>\$ 7,015</u>	<u>\$ 16,441</u>	<u>\$ 22,426</u>	<u>\$ 3,847</u>
\$ 1,127	\$ -	\$ -	\$ -	\$ 8,705	\$ -	\$ 1,612
-	34,276	-	-	-	-	-
-	-	-	-	-	1,226	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	953	-	-	-
-	-	5,445	-	-	-	-
<u>\$ 1,127</u>	<u>\$ 34,276</u>	<u>\$ 5,445</u>	<u>\$ 953</u>	<u>\$ 8,705</u>	<u>\$ 1,226</u>	<u>\$ 1,612</u>
\$ 3,862	\$ 763	\$ 8,127	\$ 6,062	\$ 7,736	\$ 21,200	\$ 2,235
36,269	17,548	146,518	45,946	424,923	110,901	8,174
<u>\$ 40,131</u>	<u>\$ 18,311</u>	<u>\$ 154,645</u>	<u>\$ 52,008</u>	<u>\$ 432,659</u>	<u>\$ 132,101</u>	<u>\$ 10,409</u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2005

	Special Revenue Funds				
	Indigent Veterans Aid Fund	Civil Defense Disaster Relief Fund	Ambulance Service Fund	Court Automation Fund	County Clerk Document Conversion Fund
Revenues:					
Property taxes	\$ 45,045	\$ -	\$ 125,514	\$ -	\$ -
Fees and fines	-	-	405	19,205	16,392
Intergovernmental	-	-	-	-	-
Interest	2,086	14	908	4,965	395
Miscellaneous	-	-	-	-	-
Total revenues	\$ 47,131	\$ 14	\$ 126,827	\$ 24,170	\$ 16,787
Expenditures:					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 12,594
Public safety	-	-	-	-	-
Judiciary and legal	-	-	-	9,103	-
Corrections	-	-	-	-	-
Transportation	-	-	-	-	-
Social services	40,677	-	126,000	-	-
Capital outlay	-	-	-	-	-
Total expenditures	\$ 40,677	\$ -	\$ 126,000	\$ 9,103	\$ 12,594
Excess (deficiency) of revenues over (under) expenditures	\$ 6,454	\$ 14	\$ 827	\$ 15,067	\$ 4,193
Fund balances, beginning	84,517	4,049	63,524	173,965	11,645
Fund balances, ending	\$ 90,971	\$ 4,063	\$ 64,351	\$ 189,032	\$ 15,838

Tort Liability Fund	Worker's Compensation Fund	Social Security Fund	Unemployment Tax Fund	Sheriff's State D.E.A. Fund	Sheriff's Federal D.E.A. Fund	State's Attorney Drug Forfeiture Fund
\$ 78,917	\$ 73,866	\$ 139,735	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	320
-	-	-	-	-	-	-
3,246	1,961	1,742	2,320	539	112	102
-	-	1,492	-	-	-	-
<u>\$ 82,163</u>	<u>\$ 75,827</u>	<u>\$ 142,969</u>	<u>\$ 2,320</u>	<u>\$ 539</u>	<u>\$ 112</u>	<u>\$ 422</u>
\$ 107,022	\$ 100,962	\$ 143,018	\$ 12,950	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 107,022</u>	<u>\$ 100,962</u>	<u>\$ 143,018</u>	<u>\$ 12,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (24,859)	\$ (25,135)	\$ (49)	\$ (10,630)	\$ 539	\$ 112	\$ 422
199,935	117,434	72,499	92,954	19,461	8,691	3,439
<u>\$ 175,076</u>	<u>\$ 92,299</u>	<u>\$ 72,450</u>	<u>\$ 82,324</u>	<u>\$ 20,000</u>	<u>\$ 8,803</u>	<u>\$ 3,861</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2005

	Special Revenue Funds			Permanent Fund	Total Nonmajor Governmental Funds
	Law Library Fund	Probation Services Fund	Prisoner Medical Fund	Working Cash Fund	
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ 39,985	\$ 973,096
Fees and fines	-	11,098	5,045	-	158,257
Intergovernmental	-	-	-	-	477,505
Interest	410	(3)	1,483	3,373	61,129
Miscellaneous	-	-	-	-	16,107
Total revenues	\$ 410	\$ 11,095	\$ 6,528	\$ 43,358	\$ 1,686,094
Expenditures:					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 593,146
Public safety	-	-	-	-	34,276
Judiciary and legal	1,334	-	-	-	11,663
Corrections	-	10,736	-	-	10,736
Transportation	-	-	-	-	528,212
Social services	-	-	-	-	444,632
Capital outlay	-	-	-	-	5,445
Total expenditures	\$ 1,334	\$ 10,736	\$ -	\$ -	\$ 1,628,110
Excess (deficiency) of revenues over (under) expenditures	\$ (924)	\$ 359	\$ 6,528	\$ 43,358	\$ 57,984
Fund balances, beginning	14,810	1,383	50,544	223,590	\$ 2,736,970
Fund balances, ending	\$ 13,886	\$ 1,742	\$ 57,072	\$ 266,948	\$ 2,794,954

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

Year Ended November 30, 2005

	Balances December 1	Additions	Deductions	Balances November 30
Township Motor Fuel Tax				
Assets:				
Cash	\$ 238,807	\$ 1,335,238	\$ 1,184,010	\$ 390,035
Interest receivable	291	251	291	251
Due from other governments	89,956	97,770	89,956	97,770
Due from other funds	119,852	-	119,852	-
Total assets	\$ 448,906	\$ 1,433,259	\$ 1,394,109	\$ 488,056
Liabilities:				
Due to others	\$ 448,906	\$ 1,433,259	\$ 1,394,109	\$ 488,056
Township Bridges				
Assets:				
Cash	\$ 263,844	\$ 89,489	\$ 341,172	\$ 12,161
Interest receivable	322	8	322	8
Total assets	\$ 264,166	\$ 89,497	\$ 341,494	\$ 12,169
Liabilities:				
Due to others	\$ 264,166	\$ 89,497	\$ 341,494	\$ 12,169
IDPA Kids				
Assets:				
Cash	\$ 1,153	\$ 33	\$ -	\$ 1,186
Liabilities:				
Due to others	\$ 1,153	\$ 33	\$ -	\$ 1,186
STD Testing				
Assets:				
Cash	\$ 561	\$ 16	\$ -	\$ 577
Liabilities:				
Due to others	\$ 561	\$ 16	\$ -	\$ 577
County Collector				
Assets:				
Cash	\$ 4,647	\$ 16,901,017	\$ 16,897,128	\$ 8,536
Liabilities:				
Due to others	\$ 4,647	\$ 13,661,458	\$ 13,657,569	\$ 8,536

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)

Year Ended November 30, 2005

	Balances December 1	Additions	Deductions	Balances November 30
Inheritance Tax				
Assets:				
Cash	\$ 17,306	\$ 15,472	\$ 32,778	\$ -
Interest receivable	21	-	21	-
Total assets	<u>\$ 17,327</u>	<u>\$ 15,472</u>	<u>\$ 32,799</u>	<u>\$ -</u>
Liabilities:				
Due to others	<u>\$ 17,327</u>	<u>\$ 15,472</u>	<u>\$ 32,799</u>	<u>\$ -</u>
Trust Fund				
Assets:				
Cash	\$ 10,947	\$ 310	\$ -	\$ 11,257
Interest receivable	13	7	13	7
Total assets	<u>\$ 10,960</u>	<u>\$ 317</u>	<u>\$ 13</u>	<u>\$ 11,264</u>
Liabilities:				
Due to others	<u>\$ 10,960</u>	<u>\$ 317</u>	<u>\$ 13</u>	<u>\$ 11,264</u>
Tax Indemnity				
Assets:				
Cash	\$ 185,312	\$ 10,777	\$ -	\$ 196,089
Interest receivable	226	126	226	126
Total assets	<u>\$ 185,538</u>	<u>\$ 10,903</u>	<u>\$ 226</u>	<u>\$ 196,215</u>
Liabilities:				
Due to others	<u>\$ 185,538</u>	<u>\$ 10,903</u>	<u>\$ 226</u>	<u>\$ 196,215</u>
Escrow Fund				
Assets:				
Cash	\$ 13,571	\$ 1,754	\$ 827	\$ 14,498
Interest receivable	17	9	17	9
Total assets	<u>\$ 13,588</u>	<u>\$ 1,763</u>	<u>\$ 844</u>	<u>\$ 14,507</u>
Liabilities:				
Due to others	<u>\$ 13,588</u>	<u>\$ 1,763</u>	<u>\$ 844</u>	<u>\$ 14,507</u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)

Year Ended November 30, 2005

	Balances December 1	Additions	Deductions	Balances November 30
D.A.R.E.				
Assets:				
Cash	\$ 3,731	\$ 2,768	\$ 3,370	\$ 3,129
Liabilities:				
Due to others	\$ 3,731	\$ 2,768	\$ 3,370	\$ 3,129
911 Emergency System				
Assets:				
Cash	\$ 445,357	\$ 200,094	\$ 168,346	\$ 477,105
Interest receivable	1,058	2,068	1,058	2,068
Total assets	\$ 446,415	\$ 202,162	\$ 169,404	\$ 479,173
Liabilities:				
Due to others	\$ 446,415	\$ 202,162	\$ 169,404	\$ 479,173
Warren Achievement Center				
Assets:				
Cash	\$ -	\$ 154,166	\$ 154,166	\$ -
Liabilities:				
Due to others	\$ -	\$ 154,166	\$ 154,166	\$ -

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
GENERAL FUND

Year ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government:				
Courthouse:				
Custodial services	\$ 21,705	\$ 21,705	\$ 21,741	\$ (36)
Courthouse maintenance	15,000	15,000	13,810	1,190
Service contracts	50,000	50,000	48,481	1,519
Utilities	60,000	60,000	49,075	10,925
Supplies	3,000	3,000	1,947	1,053
Capital improvements	10,000	10,000	-	10,000
Warren-Henderson tourism	-	-	604	(604)
Electrical contract	16,000	16,000	12,923	3,077
Total courthouse	\$ 175,705	\$ 175,705	\$ 148,581	\$ 27,124
County Board:				
Salary and per diem	\$ 8,000	\$ 8,000	\$ 8,050	\$ (50)
Salary chairman	10,800	10,800	10,800	-
Telephone	200	200	-	200
Travel expense	1,500	1,500	1,045	455
Dues	650	650	675	(25)
Supplies and advertising	1,300	1,300	879	421
Total county board	\$ 22,450	\$ 22,450	\$ 21,449	\$ 1,001
Contractual services:				
Employee health insurance	\$ 275,000	\$ 275,000	\$ 282,888	\$ (7,888)
Audit	19,500	19,500	18,600	900
Payroll service	2,600	2,600	2,009	591
Official bonds	2,000	2,000	4	1,996
Total contractual services	\$ 299,100	\$ 299,100	\$ 303,501	\$ (4,401)
County Clerk:				
Salary - county clerk	\$ 39,449	\$ 39,449	\$ 39,449	\$ -
Salary - deputy clerks	98,450	98,450	96,587	1,863
Election judges	12,500	12,500	11,413	1,087
Equipment repair and maintenance	2,300	2,300	1,821	479
Restoration	2,000	2,000	84	1,916
Elections	32,000	32,000	49,499	(17,499)
Telephones	5,000	5,000	4,272	728
Printing and advertising	3,200	3,200	1,532	1,668

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary	Variance with
	Original	Final	Basis) Actual	Final Budget Positive (Negative)
General Government: (Continued)				
County Clerk (Continued):				
Travel expenses	1,500	1,500	1,194	306
Dues	325	325	305	20
Rent polling places	700	700	525	175
Supplies	3,000	3,000	2,104	896
Birth and death certificates	150	150	159	(9)
Equipment purchase	2,900	2,900	1,588	1,312
Total county clerk	\$ 203,474	\$ 203,474	\$ 210,532	\$ (7,058)
Treasurer:				
Salary, treasurer	\$ 39,499	\$ 39,499	\$ 39,449	\$ 50
Salary, deputy treasurers	49,450	49,450	47,042	2,408
Equipment repair and maintenance	500	500	83	417
Telephone	2,200	2,200	1,554	646
Printing and advertising	2,000	2,000	1,893	107
Travel expense	2,500	2,500	2,030	470
Dues	350	350	220	130
Office supplies	1,000	1,000	1,129	(129)
Equipment purchase	1,000	1,000	1,144	(144)
Total treasurer	\$ 98,499	\$ 98,499	\$ 94,544	\$ 3,955
Supervisor of Assessments:				
Salary, assessor	\$ 39,499	\$ 39,499	\$ 39,449	\$ 50
Salary, deputy assessors	34,840	34,840	35,856	(1,016)
Equipment repair and maintenance	400	400	166	234
Telephone	1,100	1,100	1,119	(19)
Advertising	7,500	7,500	7,317	183
Printing	600	600	308	292
Travel expense	1,600	1,600	1,318	282
Dues	350	350	450	(100)
Supplies	1,700	1,700	1,249	451
Equipment purchase	1,000	1,000	204	796
Total supervisor of assessments	\$ 88,589	\$ 88,589	\$ 87,436	\$ 1,153
Board of Review:				
Salary, board of review	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Farmland assessment review comm	280	280	245	35
Advertising	400	400	506	(106)

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government: (Continued)				
Board of Review: (Continued)				
Travel expense	300	300	68	232
Supplies	200	200	-	200
Total board of review	<u>\$ 4,180</u>	<u>\$ 4,180</u>	<u>\$ 3,819</u>	<u>\$ 361</u>
County General Control:				
Postage meter	\$ 25,000	\$ 25,000	\$ 25,789	\$ (789)
Computer lease - manatron	32,335	32,335	32,723	(388)
Education service region	38,786	38,786	38,786	-
Manatron computer supplies	8,500	8,500	3,503	4,997
County farm	5,000	5,000	5,497	(497)
Contingent	50,000	50,000	8,162	41,838
Outside labor counsel	12,000	12,000	5,292	6,708
Transfer to animal control	8,000	8,000	-	8,000
Total county general control	<u>\$ 179,621</u>	<u>\$ 179,621</u>	<u>\$ 119,752</u>	<u>\$ 59,869</u>
Planning Commission:				
Economic development council	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Soil and water district	3,500	3,500	3,500	-
Solid waste	48,310	48,310	42,364	5,946
Non-county grants	20,000	20,000	43,907	(23,907)
Total planning commission	<u>\$ 111,810</u>	<u>\$ 111,810</u>	<u>\$ 129,771</u>	<u>\$ (17,961)</u>
Zoning Administration:				
Salary, county zoning	\$ 11,400	\$ 11,400	\$ 9,723	\$ 1,677
Advertising	255	255	172	83
Travel expense	75	75	-	75
Total zoning administration	<u>\$ 11,730</u>	<u>\$ 11,730</u>	<u>\$ 9,895</u>	<u>\$ 1,835</u>
Zoning Board of Appeals:				
Per diem, zoning board of appeals	\$ 1,000	\$ 1,000	\$ 375	\$ 625
Travel expense	100	100	95	5
Total zoning board of appeals	<u>\$ 1,100</u>	<u>\$ 1,100</u>	<u>\$ 470</u>	<u>\$ 630</u>

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government: (Continued)				
Coroner:				
Salary, coroner	\$ 17,500	\$ 17,500	\$ 17,500	\$ -
Salary, deputies	1,200	1,200	1,200	-
Telephone	1,500	1,500	1,433	67
Travel expense	2,500	2,500	2,561	(61)
Dues	250	250	275	(25)
Jurors, coroner	500	500	510	(10)
Autopsies	10,000	10,000	14,592	(4,592)
Office supplies	750	750	459	291
Equipment	750	750	546	204
Total coroner	\$ 34,950	\$ 34,950	\$ 39,076	\$ (4,126)
Total General Government	\$ 1,231,208	\$ 1,231,208	\$ 1,168,826	\$ 62,382
Public Safety:				
Civil Defense:				
Salary, administrator ESDA	\$ 500	\$ 500	\$ 3,500	\$ (3,000)
Travel expense	250	250	250	-
Equipment expense	500	500	672	(172)
Total civil defense	\$ 1,250	\$ 1,250	\$ 4,422	\$ (3,172)
Sheriff:				
Salary - sheriff	\$ 49,862	\$ 49,862	\$ 46,026	\$ 3,836
Salary - deputies	331,500	331,500	344,777	(13,277)
Telephone	7,500	7,500	6,496	1,004
Travel	2,000	2,000	770	1,230
Training	4,000	4,000	2,188	1,812
Drug testing	2,000	2,000	300	1,700
Office expense	6,000	6,000	6,585	(585)
Gas and oil, auto	50,000	50,000	56,967	(6,967)
Uniforms	5,500	5,500	5,620	(120)
Equipment purchase	8,000	8,000	5,062	2,938
Automobile purchase	21,000	21,000	18,487	2,513
Total sheriff	\$ 487,362	\$ 487,362	\$ 493,278	\$ (5,916)
Total Public Safety	\$ 488,612	\$ 488,612	\$ 497,700	\$ (9,088)

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judiciary and Legal:				
Circuit Clerk:				
Salary, circuit clerk	\$ 38,300	\$ 38,300	\$ 39,449	\$ (1,149)
Salary, deputy clerks	138,720	138,720	124,060	14,660
Equipment contracts	4,500	4,500	4,236	264
Telephone	3,500	3,500	3,257	243
Printing	6,000	6,000	4,883	1,117
Postage meter	7,000	7,000	5,000	2,000
Travel expense	1,750	1,750	1,408	342
Dues	300	300	290	10
Supplies	6,100	6,100	4,063	2,037
Equipment purchase	1,250	1,250	648	602
Total circuit clerk	\$ 207,420	\$ 207,420	\$ 187,294	\$ 20,126
Courts:				
Salary, bailiff	\$ 2,500	\$ 2,500	\$ 840	\$ 1,660
Salary, jurors	5,000	5,000	3,992	1,008
Salary, reporters	2,000	2,000	876	1,124
Witness fees	1,500	1,500	70	1,430
Expert witness and testing	2,500	2,500	1,932	568
Supplies	250	250	-	250
Dieting jurors	100	100	-	100
Total courts	\$ 13,850	\$ 13,850	\$ 7,710	\$ 6,140
County Security:				
Salary, court security	\$ 55,780	\$ 55,780	\$ 43,209	\$ 12,571
Administrative Judge Office:				
Salary, county percent of judges	\$ 865	\$ 865	\$ 807	\$ 58
Judges, reporters telephone	3,300	3,300	2,724	576
Dues, publications, miscellaneous	1,200	1,200	2,197	(997)
Chief judge office	1,970	1,970	1,969	1
Judges, reporters supplies	1,000	1,000	555	445
Equipment and repairs	500	500	299	201
Total administrative judge office	\$ 8,835	\$ 8,835	\$ 8,551	\$ 284

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judiciary and Legal: (Continued)				
State's Attorney:				
Salary, state's attorney	\$ 109,751	\$ 109,751	\$ 109,284	\$ 467
Salary, assistants	45,500	45,500	45,500	-
Salary, secretaries	45,900	45,900	48,141	(2,241)
Equipment repair and maintenance	2,500	2,500	667	1,833
Telephone	3,500	3,500	3,415	85
Travel expenses	2,000	2,000	3,863	(1,863)
Dues	1,400	1,400	838	562
Law books	5,800	5,800	11,005	(5,205)
Appellate services	7,000	7,000	7,000	-
Supplies and equipment	4,000	4,000	5,337	(1,337)
Equipment purchase	1,000	1,000	495	505
Total state's attorney	<u>\$ 228,351</u>	<u>\$ 228,351</u>	<u>\$ 235,545</u>	<u>\$ (7,194)</u>
Jury Commission:				
Salary, commissioners	\$ 300	\$ 300	\$ 300	\$ -
Salary, clerk	1,500	1,500	1,500	-
Office expenses	350	350	92	258
Total jury commission	<u>\$ 2,150</u>	<u>\$ 2,150</u>	<u>\$ 1,892</u>	<u>\$ 258</u>
Indigent and Juvenile Counsel:				
Contract public defender	\$ 55,900	\$ 55,900	\$ 55,900	\$ -
Court appointed counsel	15,000	15,000	19,596	(4,596)
Contract, asst. public defender	23,412	23,412	24,350	(938)
Telephone, asst. public defender	500	500	373	127
Total indigent and juvenile counsel	<u>\$ 94,812</u>	<u>\$ 94,812</u>	<u>\$ 100,219</u>	<u>\$ (5,407)</u>
Law Library:				
Law books - annual grant	\$ 5,800	\$ 5,800	\$ 5,800	\$ -
Circuit Clerk users fees	4,500	4,500	6,900	(2,400)
Total law library	<u>\$ 10,300</u>	<u>\$ 10,300</u>	<u>\$ 12,700</u>	<u>\$ (2,400)</u>
Total Judiciary and Legal	<u>\$ 621,498</u>	<u>\$ 621,498</u>	<u>\$ 597,120</u>	<u>\$ 24,378</u>

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Corrections:				
Jail:				
Salary, correctional officers	\$ 179,520	\$ 179,520	\$ 170,839	\$ 8,681
Repairs	5,000	5,000	4,598	402
Radio repairs	4,000	4,000	3,842	158
Cleaning	9,000	9,000	10,772	(1,772)
Prisoners medical services	24,000	24,000	13,643	10,357
Travel	5,000	5,000	3,568	1,432
Training	6,000	6,000	5,596	404
Supplies	7,500	7,500	3,679	3,821
Dieting prisoners	50,000	50,000	75,649	(25,649)
Equipment purchase	1,000	1,000	1,095	(95)
Total jail	<u>\$ 291,020</u>	<u>\$ 291,020</u>	<u>\$ 293,281</u>	<u>\$ (2,261)</u>
Child Care and Detention:				
Child care and detention	<u>\$ 150,972</u>	<u>\$ 150,972</u>	<u>\$ 26,611</u>	<u>\$ 124,361</u>
Juvenile and Adult Probation:				
Juvenile and adult probation services	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 150,972</u>	<u>\$ (50,972)</u>
Total Corrections	<u>\$ 541,992</u>	<u>\$ 541,992</u>	<u>\$ 470,864</u>	<u>\$ 71,128</u>
Total General Fund	<u>\$ 2,883,310</u>	<u>\$ 2,883,310</u>	<u>\$ 2,734,510</u>	<u>\$ 148,800</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis)	Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Mental Health Board Fund:				
Revenues:				
Property taxes	\$ 222,000	\$ 222,000	\$ 221,630	\$ (370)
Interest income	-	-	624	624
Total revenues	\$ 222,000	\$ 222,000	\$ 222,254	\$ 254
Expenditures:				
Mental health board	\$ 222,000	\$ 222,000	\$ 214,000	\$ 8,000
Revenues over expenditures	\$ -	\$ -	\$ 8,254	\$ 8,254
Illinois Municipal Retirement Fund:				
Revenues:				
Property taxes	\$ 165,000	\$ 165,000	\$ 179,720	\$ 14,720
State of Illinois stipends	-	-	878	878
Interest income	3,000	3,000	3,604	604
Total revenues	\$ 168,000	\$ 168,000	\$ 184,202	\$ 16,202
Expenditures:				
IMRF	\$ 205,000	\$ 205,000	\$ 194,060	\$ 10,940
Revenues under expenditures	(37,000)	(37,000)	(9,858)	\$ 27,142
County Motor Fuel Tax Fund:				
Revenues:				
Allotments	\$ 450,000	\$ 450,000	\$ 474,390	\$ 24,390
Interest income	5,000	5,000	7,770	2,770
Other income			8,986	8,986
Total revenues	\$ 455,000	\$ 455,000	\$ 491,146	\$ 36,146
Expenditures:				
Salary, superintendent	\$ 27,000	\$ 27,000	\$ 26,750	\$ 250
Salary, County MFT	162,000	162,000	162,182	(182)
Road construction and maintenance	266,000	266,000	334,778	(68,778)
Total expenditures	\$ 455,000	\$ 455,000	\$ 523,710	\$ (68,710)
Revenues under expenditures	\$ -	\$ -	\$ (32,564)	\$ (32,564)

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
County Highway Fund:				
Revenues:				
Property taxes	\$ 220,000	\$ 220,000	\$ 209,876	\$ (10,124)
Mobile home privilege tax	100	100	77	(23)
Back tax	400	400	227	(173)
Warren County Housing Authority	400	400	621	221
Sale of materials	12,000	12,000	26,009	14,009
Non-County highway work	130,000	130,000	139,381	9,381
Equipment rental	2,000	2,000	3,963	1,963
Engineering	78,000	78,000	77,505	(495)
Interest income	2,500	2,500	3,538	1,038
Refunds	1,000	1,000	531	(469)
Miscellaneous	7,000	7,000	166	(6,834)
Total revenues	<u>\$ 453,400</u>	<u>\$ 453,400</u>	<u>\$ 461,894</u>	<u>\$ 8,494</u>
Expenditures:				
Office and Garage:				
Salary and highway office	\$ 137,100	\$ 137,100	\$ 131,131	\$ 5,969
Employee health insurance	80,000	80,000	90,055	(10,055)
Garage maintenance	5,000	5,000	10,692	(5,692)
Telephone	4,000	4,000	3,089	911
Travel	5,000	5,000	996	4,004
Dues	700	700	2,800	(2,100)
Utilities	12,000	12,000	9,674	2,326
Office supplies	3,500	3,500	4,079	(579)
Alcohol and drug testing	1,000	1,000	880	120
Equipment purchases	3,000	3,000	495	2,505
Total office and garage	<u>\$ 251,300</u>	<u>\$ 251,300</u>	<u>\$ 253,891</u>	<u>\$ (2,591)</u>
Maintenance and construction:				
Salary, labor	\$ 162,000	\$ 162,000	\$ 162,183	\$ (183)
Machinery repairs	55,000	55,000	56,826	(1,826)
Machinery rental	3,500	3,500	788	2,712
Gas and oil	50,000	50,000	65,643	(15,643)
Materials	30,000	30,000	23,768	6,232
Machinery purchases	100,000	100,000	97,700	2,300
Total maintenance and construction	<u>\$ 400,500</u>	<u>\$ 400,500</u>	<u>\$ 406,908</u>	<u>\$ (6,408)</u>
Total expenditures	<u>\$ 651,800</u>	<u>\$ 651,800</u>	<u>\$ 660,799</u>	<u>\$ (8,999)</u>
Revenues under expenditures	<u>\$ (198,400)</u>	<u>\$ (198,400)</u>	<u>\$ (198,905)</u>	<u>\$ (505)</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Special Bridge Fund:				
Revenues:				
Property taxes	\$ 110,000	\$ 110,000	\$ 105,400	\$ (4,600)
Reimbursements	50,000	50,000	3,984	(46,016)
Interest income	13,000	13,000	19,474	6,474
Total revenues	\$ 173,000	\$ 173,000	\$ 128,858	\$ (44,142)
Expenditures:				
Labor-special bridge	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Engineering	20,000	20,000	29,384	(9,384)
Materials	33,000	33,000	16,045	16,955
Equipment	20,000	20,000	103	19,897
Transfer account	7,000	7,000	-	7,000
Contract construction	83,000	83,000	157,901	(74,901)
Total expenditures	\$ 173,000	\$ 173,000	\$ 203,433	\$ (30,433)
Revenues over (under) expenditures	\$ -	\$ -	\$ (74,575)	\$ (74,575)
Matching Tax Fund:				
Revenues:				
Property taxes	\$ 110,000	\$ 110,000	\$ 105,400	\$ (4,600)
Interest income	5,000	5,000	8,195	3,195
Miscellaneous	205,000	205,000	517,081	312,081
Total revenues	\$ 320,000	\$ 320,000	\$ 630,676	\$ 310,676
Expenditures:				
Section 05-00000-00-GM	\$ 80,000	\$ 80,000	\$ 82,825	\$ (2,825)
Section 01-00090-03-RS	140,000	140,000	1,936	138,064
Section 96-00056-01-BR	50,000	50,000	489,860	(439,860)
BNSF Crossing	50,000	50,000	39,132	10,868
Total expenditures	\$ 320,000	\$ 320,000	\$ 613,753	\$ (293,753)
Revenues under expenditures	\$ -	\$ -	\$ 16,923	\$ 16,923
Geographic Information System Fund:				
Revenues:				
Geographic information system fees	\$ 36,000	\$ 36,000	\$ 35,237	\$ (763)
Interest income	500	500	1,673	1,173
Total revenues	\$ 36,500	\$ 36,500	\$ 36,910	\$ 410

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Geographic Info. System Fund:(continued)				
Expenditures:				
Salary deputies	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Geographic information sys. expense	8,000	8,000	206	7,794
Total expenditures	<u>\$ 16,000</u>	<u>\$ 16,000</u>	<u>\$ 8,206</u>	<u>\$ 7,794</u>
Revenues over expenditures	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 28,704</u>	<u>\$ 8,204</u>
County Treasurer Automation Fund:				
Revenues:				
Tax sale fees	\$ 2,000	\$ 2,000	\$ 3,951	\$ 1,951
Interest income	450	450	880	430
Total revenues	<u>\$ 2,450</u>	<u>\$ 2,450</u>	<u>\$ 4,831</u>	<u>\$ 2,381</u>
Expenditures:				
Automation expenses	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 1,015</u>	<u>\$ 985</u>
Revenues over expenditures	<u>\$ 450</u>	<u>\$ 450</u>	<u>\$ 3,816</u>	<u>\$ 3,366</u>
Animal Control Fund:				
Revenues:				
Dog registration	\$ 25,000	\$ 25,000	\$ 32,927	\$ 7,927
Boarding	100	100	25	(75)
Euthanasia	50	50	40	(10)
Fines	100	100	25	(75)
City pound expense	1,300	1,300	1,527	227
Interest income	100	100	420	320
Transfer from general fund	8,000	8,000	-	(8,000)
Total revenues	<u>\$ 34,650</u>	<u>\$ 34,650</u>	<u>\$ 34,964</u>	<u>\$ 314</u>
Expenditures:				
Administrator	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Salary, animal control officer	21,630	21,630	21,630	-
Animal loss claims	1,000	1,000	180	820
Mileage	3,000	3,000	3,000	-
Office expense	1,500	1,500	833	667
Pound expense	2,500	2,500	5,850	(3,350)
Equipment	500	500	-	500
Total expenditures	<u>\$ 31,930</u>	<u>\$ 31,930</u>	<u>\$ 33,293</u>	<u>\$ (1,363)</u>
Revenues over expenditures	<u>\$ 2,720</u>	<u>\$ 2,720</u>	<u>\$ 1,671</u>	<u>\$ (1,049)</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Maintenance and Child Support Fund:				
Revenues:				
Support fees	\$ 12,000	\$ 12,000	\$ 9,424	\$ (2,576)
Interest income	2,000	2,000	3,574	1,574
Total revenues	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 12,998</u>	<u>\$ (1,002)</u>
Expenditures:				
Maintenance equipment	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 5,445</u>	<u>\$ 4,555</u>
Revenues over expenditures	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 7,553</u>	<u>\$ 3,553</u>
Tuberculosis Fund:				
Revenues:				
Property taxes	\$ 5,500	\$ 5,500	\$ 5,682	\$ 182
Interest income	100	100	1,126	1,026
Total revenues	<u>\$ 5,600</u>	<u>\$ 5,600</u>	<u>\$ 6,808</u>	<u>\$ 1,208</u>
Expenditures:				
Salary, TB	\$ 1,200	\$ 1,200	\$ 98	\$ 1,102
Patient care	4,000	4,000	795	3,205
Mileage and travel	200	200	182	18
Office supplies	100	100	-	100
Total expenditures	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 1,075</u>	<u>\$ 4,425</u>
Revenues over expenditures	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 5,733</u>	<u>\$ 5,633</u>
County Offices Fund:				
Revenues:				
Interest income	\$ 5,500	\$ 5,500	\$ 10,152	\$ 4,652
Other income	-	-	4,752	4,752
Total revenues	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 14,904</u>	<u>\$ 9,404</u>
Expenditures:				
Capital purchases	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 8,549</u>	<u>\$ 9,451</u>
Revenues over (under) expenditures	<u>\$ (12,500)</u>	<u>\$ (12,500)</u>	<u>\$ 6,355</u>	<u>\$ 18,855</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Indigent Veterans Aid Fund:				
Revenues:				
Property taxes	\$ 45,000	\$ 45,000	\$ 45,045	\$ 45
Interest income	1,000	1,000	1,734	734
Total revenues	<u>\$ 46,000</u>	<u>\$ 46,000</u>	<u>\$ 46,779</u>	<u>\$ 779</u>
Expenditures:				
Salary, veterans aid	\$ 7,875	\$ 7,875	\$ 7,875	\$ -
Veterans aid claims	45,000	45,000	31,319	13,681
Office and travel	1,200	1,200	1,142	58
Total expenditures	<u>\$ 54,075</u>	<u>\$ 54,075</u>	<u>\$ 40,336</u>	<u>\$ 13,739</u>
Revenues over (under) expenditures	<u>\$ (8,075)</u>	<u>\$ (8,075)</u>	<u>\$ 6,443</u>	<u>\$ 14,518</u>
Civil Defense Disaster Relief Fund:				
Revenues:				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Disaster relief	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 4,000</u>
Revenues under expenditures	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	<u>\$ -</u>	<u>\$ 4,000</u>
Ambulance Service Fund:				
Revenues:				
Property taxes	\$ 126,000	\$ 126,000	\$ 125,514	\$ (486)
Mobile home privilege tax	50	50	38	(12)
Back tax	200	200	97	(103)
Warren County Housing Authority	100	100	270	170
Interest income	500	500	681	181
Total revenues	<u>\$ 126,850</u>	<u>\$ 126,850</u>	<u>\$ 126,600</u>	<u>\$ (250)</u>
Expenditures:				
Ambulance contract	<u>\$ 126,000</u>	<u>\$ 126,000</u>	<u>\$ 126,000</u>	<u>\$ -</u>
Revenues over expenditures	<u>\$ 850</u>	<u>\$ 850</u>	<u>\$ 600</u>	<u>\$ (250)</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Court Automation Fund:				
Revenues:				
Filing fees	\$ 18,000	\$ 18,000	\$ 19,205	\$ 1,205
Interest income	2,000	2,000	4,252	2,252
Total revenues	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 23,457</u>	<u>\$ 3,457</u>
Expenditures:				
Data processing equipment	\$ 10,000	\$ 10,000	\$ 9,633	\$ 367
Revenues over expenditures	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 13,824</u>	<u>\$ 3,824</u>
Document Conversion Fund:				
Revenues:				
Filing fees	\$ 17,275	\$ 17,275	\$ 16,392	\$ (883)
Interest income	125	125	315	190
Total revenues	<u>\$ 17,400</u>	<u>\$ 17,400</u>	<u>\$ 16,707</u>	<u>\$ (693)</u>
Expenditures:				
Computer indexing	\$ 17,000	\$ 17,000	\$ 11,647	\$ 5,353
Revenues over expenditures	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 5,060</u>	<u>\$ 4,660</u>
Tort Liability Fund:				
Revenues:				
Property taxes	\$ 137,000	\$ 137,000	\$ 78,917	\$ (58,083)
Interest income	1,100	1,100	2,753	1,653
Total revenues	<u>\$ 138,100</u>	<u>\$ 138,100</u>	<u>\$ 81,670</u>	<u>\$ (56,430)</u>
Expenditures:				
Service contracts	\$ 5,000	\$ 5,000	\$ 721	\$ 4,279
General and auto liability	137,000	137,000	106,301	30,699
Total expenditures	<u>\$ 142,000</u>	<u>\$ 142,000</u>	<u>\$ 107,022</u>	<u>\$ 34,978</u>
Revenues over expenditures	<u>\$ (3,900)</u>	<u>\$ (3,900)</u>	<u>\$ (25,352)</u>	<u>\$ (21,452)</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Workmen's Compensation Fund:				
Revenues:				
Property taxes	\$ 90,000	\$ 90,000	\$ 73,866	\$ (16,134)
Interest income	1,200	1,200	1,755	555
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 91,200</u>	<u>\$ 91,200</u>	<u>\$ 75,621</u>	<u>\$ (15,579)</u>
Expenditures:				
Workmen's compensation insurance	\$ 94,000	\$ 94,000	\$ 100,962	\$ (6,962)
Revenues over (under) expenditures	<u>\$ (2,800)</u>	<u>\$ (2,800)</u>	<u>\$ (25,341)</u>	<u>\$ (22,541)</u>
Social Security Fund:				
Revenues:				
Property taxes	\$ 155,000	\$ 155,000	\$ 139,735	\$ (15,265)
Reimbursement -Stipend	900	900	1,492	592
Interest income	2,500	2,500	1,490	(1,010)
Total revenues	<u>\$ 158,400</u>	<u>\$ 158,400</u>	<u>\$ 142,717</u>	<u>\$ (15,683)</u>
Expenditures:				
Social security tax	\$ 155,000	\$ 155,000	\$ 143,018	\$ 11,982
Revenues over (under) expenditures	<u>\$ 3,400</u>	<u>\$ 3,400</u>	<u>\$ (301)</u>	<u>\$ (3,701)</u>
Unemployment Tax Fund:				
Revenues:				
Interest income	\$ 1,500	\$ 1,500	\$ 2,084	\$ 584
Expenditures:				
Unemployment tax	\$ 12,500	\$ 12,500	\$ 12,950	\$ (450)
Revenues under expenditures	<u>\$ (11,000)</u>	<u>\$ (11,000)</u>	<u>\$ (10,866)</u>	<u>\$ 134</u>

WARREN COUNTY, ILLINOIS

REVENUE AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2005

	Original	Final	(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
Sheriff's State D.E.A. Fund:				
Revenues:				
Interest income	\$ 300	\$ 300	\$ 468	\$ 168
Expenditures:				
Drug enforcement expense	4,000	4,000	-	4,000
Revenues over (under) expenditures	<u>\$ (3,700)</u>	<u>\$ (3,700)</u>	<u>\$ 468</u>	<u>\$ 4,168</u>
Sheriff's Federal D.E.A. Fund				
Revenues:				
Interest income	\$ 50	\$ 50	\$ 81	\$ 31
Expenditures:				
Drug enforcement expense	4,000	\$ 4,000	\$ -	\$ 4,000
Revenues over (under) expenditures	<u>(3,950)</u>	<u>\$ (3,950)</u>	<u>\$ 81</u>	<u>\$ 4,031</u>
State's Attorney Drug Forfeiture Fund:				
Revenues:				
Drug forfeiture	\$ -	\$ -	\$ 320	\$ 320
Interest income	50	50	87	37
Total revenues	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 407</u>	<u>\$ 357</u>
Expenditures:				
Drug forfeiture expense	\$ 500	\$ 500	\$ -	\$ 500
Revenues under expenditures	<u>\$ (450)</u>	<u>\$ (450)</u>	<u>\$ 407</u>	<u>\$ 857</u>
Court Document Storage Fund:				
Revenues:				
Filing fees	\$ 18,000	\$ 18,000	\$ 19,050	\$ 1,050
Interest income	1,000	1,000	2,829	1,829
Total revenues	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ 21,879</u>	<u>\$ 2,879</u>
Expenditures:				
Storage of court records	\$ 7,000	\$ 7,000	\$ 1,102	\$ 5,898
Revenues over expenditures	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 20,777</u>	<u>\$ 8,777</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Vital Records Fund:				
Revenues:				
Filing fees	\$ 3,300	\$ 3,300	\$ 3,586	\$ 286
Interest income	100	100	215	115
Total revenues	<u>\$ 3,400</u>	<u>\$ 3,400</u>	<u>\$ 3,801</u>	<u>\$ 401</u>
Expenditures:				
Storage of vital records	<u>\$ 3,400</u>	<u>\$ 3,400</u>	<u>\$ 1,573</u>	<u>\$ 1,827</u>
Revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,228</u>	<u>\$ 2,228</u>
Extension Education Services:				
Revenues:				
Property taxes	<u>\$ 65,750</u>	<u>\$ 65,750</u>	<u>\$ 63,002</u>	<u>\$ (2,748)</u>
Expenditures:				
Extension education services	<u>\$ 65,750</u>	<u>\$ 65,750</u>	<u>\$ 63,002</u>	<u>\$ 2,748</u>
Revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Probation Services Fund:				
Revenues:				
Probation fees	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 11,098</u>	<u>\$ 1,098</u>
Expenditures:				
Probation services	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,736</u>	<u>\$ (736)</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 362</u>	<u>\$ 362</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Prisoner Medical Fund:				
Revenues:				
Medical cost fees	\$ 5,000	\$ 5,000	\$ 5,045	\$ 45
Interest income	600	600	1,258	658
Total revenues	\$ 5,600	\$ 5,600	\$ 6,303	\$ 703
Expenditures:				
Arrestees medical expense	\$ 500	\$ 500	\$ -	\$ 500
Revenues over expenditures	\$ 5,100	\$ 5,100	\$ 6,303	\$ 1,203
Law Library Fund:				
Revenues:				
Interest income	\$ 200	\$ 200	\$ 356	\$ 156
Expenditures:				
	\$ -	\$ -	\$ -	\$ -
Revenue over expenditures	\$ 200	\$ 200	\$ 356	\$ 156
Working Cash Fund:				
Revenues:				
Property taxes	\$ 40,000	\$ 40,000	\$ 39,984	\$ (16)
Interest income	2,500	2,500	2,250	(250)
Total revenues	\$ 42,500	\$ 42,500	\$ 42,234	\$ (266)
Expenditures				
	\$ -	\$ -	\$ -	\$ -
Revenue over expenditures	\$ 42,500	\$ 42,500	\$ 42,234	\$ (266)

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
AGENCY FUNDS

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Township Motor Fuel Tax Fund:				
Revenues:				
Allotments	\$ 1,100,000	\$ 1,100,000	\$ 1,200,806	\$ 100,806
Interest income	8,500	8,500	11,041	2,541
Miscellaneous	-	-	1,455	1,455
Total revenues	\$ 1,108,500	\$ 1,108,500	\$ 1,213,302	\$ 104,802
Expenditures:				
Road construction and materials	\$ 1,108,000	\$ 1,108,000	\$ 1,184,010	\$ (76,010)
Revenues over expenditures	\$ 500	\$ 500	\$ 29,292	\$ 28,792
Township Bridge Fund:				
Revenues:				
Construction	\$ 175,000	\$ 175,000	\$ 75,956	\$ (99,044)
Engineering	23,000	23,000	10,548	(12,452)
Interest income	2,000	2,000	3,780	1,780
Total revenues	\$ 200,000	\$ 200,000	\$ 90,284	\$ (109,716)
Expenditures:				
Bridge construction	\$ 200,000	\$ 200,000	\$ 341,171	\$ (141,171)
Total expenditures	\$ 200,000	\$ 200,000	\$ 341,171	\$ (141,171)
Revenues over expenditures	\$ -	\$ -	\$ (250,887)	\$ (250,887)
STD Testing Fund:				
Revenues:				
Testing fees	\$ 50	\$ 50	\$ -	\$ (50)
Interest income	10	10	14	4
Total revenues	\$ 60	\$ 60	\$ 14	\$ (46)
Expenditures:				
STD testing fund	\$ 200	\$ 200	\$ -	\$ 200
Revenues over (under) expenditures	\$ (140)	\$ (140)	\$ 14	\$ 154

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - CASH BASIS
TRUST AND AGENCY FUNDS (Continued)

Year Ended November 30, 2005

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Indemnity Fund:				
Revenues:				
Interest income	\$ 2,500	\$ 2,500	\$ 4,468	\$ 1,968
Transfer from collector	4,500	4,500	5,480	980
Total revenues	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 9,948</u>	<u>\$ 2,948</u>
Expenditures:				
Court ordered disbursements	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>
Revenue over expenditures	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 9,948</u>	<u>\$ 4,948</u>

WARREN COUNTY, ILLINOIS

SCHEDULE OF ASSESSED VALUATIONS, RATES,
EXTENSIONS, AND COLLECTIONS OF TAXES

Year Ended November 30, 2005

	<u>2004 Levy</u>		
Equalized assessed valuation		\$ 210,901,014	
	<u>Rate</u>	<u>Extension</u>	<u>Collection</u>
General Fund	0.2700	\$ 569,433	\$ 565,209
Special Revenue Funds:			
County Highway	0.1000	210,901	209,876
Special Bridge Aid	0.0500	105,451	105,400
Matching Tax	0.0500	105,451	105,400
Tort Liability	0.0375	79,088	78,917
Worker's Compensation	0.0351	74,026	73,866
Indigent Veterans Aid	0.0214	45,133	45,045
Illinois Municipal Retirement	0.0854	180,109	179,720
Social Security	0.0664	140,038	139,735
Extension Education	0.0300	63,270	63,002
Mental Health	0.1053	222,079	221,630
Working Cash	0.0190	40,071	39,984
Tuberculosis	0.0027	5,694	5,682
Totals	<u>0.8728</u>	<u>1,840,744</u>	<u>1,833,466</u>
Assessed valuation		\$ 127,532,458	
Ambulance Service	<u>0.0988</u>	<u>\$ 126,002</u>	<u>\$ 125,514</u>

2003 Levy			2002 Levy		
\$ 223,655,024			\$ 224,441,794		
Rate	Extension	Collection	Rate	Extension	Collection
0.2700	\$ 603,869	\$ 598,686	0.2700	\$ 605,993	\$ 603,752
0.1000	223,655	222,633	0.1000	224,442	223,652
0.0500	111,828	111,863	0.0500	112,221	111,826
0.0500	111,828	111,863	0.0500	112,221	111,826
0.0604	135,088	135,598	0.0557	125,014	124,549
0.0300	67,097	67,350	0.0379	85,063	84,749
0.0194	43,389	43,308	0.0192	43,093	42,944
0.0454	101,539	101,923	0.0452	101,448	101,067
0.0614	137,324	137,843	0.0612	137,358	136,850
0.0290	64,860	64,742	0.0285	63,966	63,746
0.0761	170,201	169,891	0.0736	165,189	164,626
0.0179	40,034	40,186			
0.0026	5,815	5,837	0.0025	5,611	5,597
<u>0.8122</u>	<u>\$ 1,816,527</u>	<u>\$ 1,811,723</u>	<u>0.7938</u>	<u>\$ 1,781,619</u>	<u>\$ 1,775,184</u>
	\$ 133,797,605			\$ 132,517,538	
<u>0.0942</u>	<u>\$ 126,037</u>	<u>\$ 125,643</u>	<u>0.0906</u>	<u>\$ 120,061</u>	<u>\$ 119,566</u>